

FILED

SEP 14 1999

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF OKLAHOMA

TIMOTHY R. WALBRIDGE, CLERK
U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF OKLAHOMA

In re:)	
)	
EUGENE RAYMOND McQUADE, JR.)	Bankruptcy No. 99-02241-M
AND EVELYN ALICE McQUADE,)	
)	
Debtors.)	Chapter 7
)	
)	
EUGENE RAYMOND McQUADE, JR.)	
AND EVELYN ALICE McQUADE,)	
)	
Plaintiffs,)	
)	
v.)	Adversary Proc. No. 99-0161-M
)	
UNITED STATES OF AMERICA,)	
ex rel. INTERNAL REVENUE SERVICE,)	
)	
Defendant.)	
)	
)	

JUDGMENT

THIS MATTER comes before the Court upon the plaintiffs' Complaint to Determine Dischargeability filed on July 13, 1999 in which the plaintiffs request the Court to determine the dischargeability of their federal income tax liabilities.

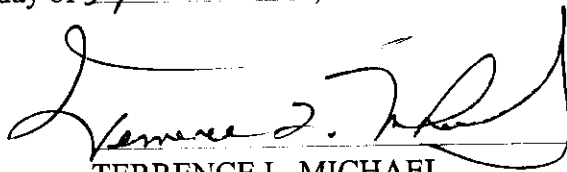
WHEREFORE it appearing to the Court that the plaintiffs and the United States of America are in agreement as to the disposition of the above-captioned adversary proceeding as to them pursuant to the joint stipulation filed herewith, it is

ORDERED AND ADJUDGED that the stipulation between the plaintiffs and the United States of America is hereby APPROVED and ADOPTED by the Court, and it is

FURTHER ORDERED as follows:

1. The plaintiffs filed a Chapter 7 bankruptcy petition on June 14, 1999.
2. On July 13, 1999, the plaintiffs filed the above-captioned adversary action seeking a determination of the dischargeability of federal income tax liabilities owed to the United States.
3. The plaintiff, Eugene Raymond McQuade, Jr., federal income tax liabilities for tax years 1986, 1987, 1988, 1989, 1990, 1991, 1992, 1993, 1994, and 1995 are subject to discharge pursuant to 11 U.S.C. § 727, if and when a discharge is entered in this case.
4. The plaintiff, Evelyn McQuade, does not owe any federal income tax liabilities for the tax years 1986, 1987, 1988, 1989, 1990, 1991, 1992, 1993, 1994, and 1995.
5. The United States has properly filed pre-petition Notice of Federal Tax Liens in connection with the plaintiff, Eugene Raymond McQuade, Jr., 1986, 1987, 1988, 1989, 1990, 1991, 1992, 1993, 1994, and 1995 federal income tax liabilities which attaches to all his existing property and rights to property, including exempt property, belonging to him on and prior to the filing of the Chapter 7 petition. See 11 U.S.C. § 522(c)(2)(B) and 26 U.S.C. § 6321.

IT IS SO ORDERED this 19th day of September, 1999.


TERRENCE L. MICHAEL
UNITED STATES BANKRUPTCY JUDGE